



MISSISSIPPI DEPARTMENT OF REVENUE

Sales and Use Tax Bureau

Notice 72-22-13

August 15, 2022

NOTICE TO ALL TAXPAYERS SUBJECT TO THE LAUREL TOURISM TAX FOR THE CITY OF LAUREL

Senate Bill 2155, as passed during the 2022 Regular Session of the Mississippi Legislature, authorizes an additional special tax to be levied on certain businesses located in the corporate limits of the City of Laurel, Mississippi. The Bill levies a three percent (3%) additional tax on the gross proceeds of room rentals from hotels, motels, and short-term rentals within the corporate limits of the City of Laurel. The Mayor and the Board of Aldermen adopted, by resolution, their intent to levy said tax on July 5, 2022. The effective date of the imposition shall be September 1, 2022. This special tax may be cited as the Laurel Tourism Tax.

This additional special tax is levied at the rate of three percent (3%) on the gross proceeds of room rentals from hotels, motels, and short-term rentals within the corporate limits of the City of Laurel.

***** Note – Hotels, Motels, and short-term rentals within the City of Laurel will also now collect the additional three percent (3%) Laurel Tourism Tax in addition to the two percent (2%) Laurel Recreation and Public Improvement Tax and the seven percent (7%) retail rate of tax for a total of twelve percent (12%).**

For purposes of this levy, the terms "hotel" or "motel" means any establishment engaged in the business of furnishing or providing rooms intended or designed for dwelling, lodging or sleeping purposes to transient guests on a daily, weekly or monthly basis and located within the limits of the city. "Hotel" or "motel" includes Airbnb, Vacation Rentals By Owner and similar establishments, but does not include hospitals, nursing homes and assisted living facilities.

IMPORTANT INFORMATION FOR HOTELS AND MOTELS: Beginning September 1, 2022, continue collecting the seven percent (7%) sales tax reported using rate code 74 and the two percent (2%) Laurel Recreation and Public Improvement Tax reported using rate code 92. In addition, you should begin collecting the additional three percent (3%) Laurel Tourism Tax on hotels and motels reported using rate code 94.